

United States District Court

WESTERN DISTRICT OF WASHINGTON

UNITED STATES OF AMERICA,

PLAINTIFF,

v.

JUDGMENT IN A CIVIL CASE

TIMOTHY L. PALMER,
DEANNA M PALMER,
THE LAND BOUNTIFUL ONE,
PIERCE COUNTY,

DEFENDANTS,

CASE NUMBER: C08-5249FDB

_____ **Jury Verdict.** This action came before the Court for a trial by jury. The issues have been tried and the jury has rendered its verdict.

X **Decision by Court.** This action came to trial or hearing before the Court. The issues have been tried or heard and a decision has been rendered.

IT IS ORDERED AND ADJUDGED

The Court grants the United States' Motion for Summary Judgment.

The Palmers' federal income tax liabilities and associated penalties plus interest are subject to judgment, the Palmers' federal tax liens may be foreclosed on the subject real property, and the property put up for judicial sale.

A. Defendant Timothy L. Palmer is indebted to the United States in the amount of \$2,769,177.15, plus interest and other statutory additions, as provided by law, that accrue after May 31, 2009, and that judgment in that amount be entered against Timothy L. Palmer and in favor of the United States;

B. Defendant Deanna M. Palmer is indebted to the United States in the amount of \$646,555.15, plus interest and other statutory additions, as provided by law, that accrue after May 31, 2009, and that judgment in that amount be entered against Deanna M. Palmer and in favor of the United States;

C. The United States has valid federal tax liens against all property and rights to property of Timothy and Deanna Palmer, including but not limited to their interest in the subject property;

D. The transfer of the subject property to the name of The Land Bountiful One was and is fraudulent, and that the transfer is utterly null and void and of no effect as to the rights of the United States as a creditor of Timothy and Deanna Palmer, and that the transfer be set aside;

E. The Land Bountiful One is a sham entity and should be disregarded for federal tax purposes;

F. The Land Bountiful One has no interest in this property that is superior to that of the United States; and

G. The federal tax liens against Defendants Timothy and Deanna Palmer encumbering the subject property be foreclosed, and the property be sold with the proceeds to be distributed according to the Stipulation and Request for Order Regarding Lien Priority [Dkt. No. 71].

June 16, 2009

BRUCE RIFKIN

Clerk

/s/ Pat LeFrois

Deputy Clerk